

**UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA,	)	
Plaintiff,	)	
	)	
V.	)	Case No. 4:16-CV-40176-DHH
	)	
TALLAGE LINCOLN, LLC,	)	Mag. Judge David H. Hennessy
JEREMIAH SHRUM, and	)	
LUDMILA KALAYDZHAN,	)	
Defendants.	)	

**AGREED FINAL JUDGMENT**


This quiet title matter came before the Court on the parties' Joint Motion for Entry of Agreed Final Judgment and, upon consideration thereof, it is hereby ORDERED AND ADJUDGED that:

1. Title to the real property located at 18 Gates Road, Worcester, MA, which property is described in the deed of Janice J. Chiaretto, Trustee, dated April 11, 2002 and recorded with the Worcester County (South) Registry of Deeds at Book 26376, Page 301, is quieted in Jeremiah Shrum and Ludmila Kalaydzhan, husband and wife, as tenants by the entirety, subject to the federal tax liens of the Internal Revenue Service for the federal income tax liabilities of Jeremiah Shrum and Ludmila Kalaydzhan for tax years 2012 and 2013, as evidenced by the Notice of Federal Tax Lien recorded with the Worcester County (South) Registry of Deeds on November 15, 2016, as Instrument Number 201600131204, Book 56305, Page 104.
2. The Internal Revenue Service's Certificate of Redemption recorded with the Worcester County (South ) Registry of Deeds on December 9, 2016, at Book 56437, Page 392, is hereby declared terminated, null and void, and no longer of force and effect.

3. Tallage Lincoln, LLC, having recorded a Certificate of Redemption with respect to the Tax Collector's Deed to it dated June 23, 2015, and recorded with Worcester County (South) Registry of Deeds at Book 53905, Page 241, has divested itself of all its right, title and interest in the premises conveyed to it by said Tax Collector's Deed. The Certificate of Redemption is recorded at Book 57693, Page 376.
4. All parties to bear their own costs and attorney's fees.
5. This Agreed Final Judgment shall be recorded with the Worcester County (South) Registry of Deeds.

**SO ORDERED.**

Dated: February 22, 2018

  
Hon. David H. Hennessy  
United States Chief Magistrate Judge  
U. S. District Court, District of Massachusetts



AGREED TO:

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General  
Tax Division, U.S. Department of Justice

/s/ Philip Leonard Bednar  
PHILIP LEONARD BEDNAR  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 55  
Washington, D.C. 20044  
202-307-6415 (v)  
202-514-5238 (f)  
Philip.L.Bednar@usdoj.gov  
WA State Bar No. 41304  
Counsel for Plaintiff United States of America

HILL LAW

/s/ Daniel C. Hill (by email permission)  
DANIEL C. HILL (BBO #644885)  
43 Thorndike Street  
Cambridge, MA 02141  
617-494-8300 (v)  
dhill@danhilllaw.com  
Counsel for Defendant Tallage Lincoln, LLC

CHRISTOPHER, HAYS, WOJCIK & MAVRICOS, LLP

/s/ Andrew P. DiCenzo (by email permission)  
ANDREW P. DICENZO (BBO #689291)  
446 Main Street, 8th Floor  
Worcester, MA 01608  
508-792-2800 (v)  
adicenzo@chwmlaw.com  
Counsel for Defendants Jeremiah Shrum and Ludmila Kalaydzhan